

SANTA FE COUNTY

Ordinance No. 1988-10

615899

AN ORDINANCE ADOPTING A COUNTY FIRE PROTECTION EXCISE TAX

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SANTA FE COUNTY, NEW MEXICO.

Section 1. Imposition of Tax. There is imposed on any person engaging in business in the unincorporated area of Santa Fe County for the privilege of engaging in business in this county area an excise tax equal to one fourth of one percent of the gross receipts reported or required to be reported by the person pursuant to the New Mexico Gross Receipts and Compensating Tax Act as it now exists or is amended. The tax imposed under this ordinance is pursuant to the County Fire Protection Excise Tax Act as it now exists or is amended and shall be known as the "County fire protection excise tax."

Section 2. General Provisions. This Ordinance hereby adopts by reference all definitions, exemptions and deductions contained in the Gross Receipts and Compensating Tax Act as it now exists or as amended.

Section. 3. Specific Exemptions. No County fire protection excise tax shall be imposed on the gross receipts arising from:

A. The transmission of messages by wire or other means from one point within the county area to another outside the county area:

615900


1 B. transporting persons or property for hire by railroad,
2 motor vehicle, air transportation or any other means from one
3 point within the county area to another point outside the county
4 area.



5 Section. 4. Dedication. The revenue collected under the
6 county fire protection excise tax shall be used for the purpose
7 of financing the operational, capital outlay and ambulance
8 expenses of independent fire districts.

9 Section 5. Effective Date. The effective date of the County
10 Fire Protection Excise Tax shall be January 1, 1989 and shall
11 expire five years from the effective date of the ordinance
12 imposing the tax.

13 ADOPTED BY THE GOVERNING BODY OF SANTA FE COUNTY THIS 31st DAY
14 OF May, 1988.

15 SANTA FE BOARD OF COUNTY COMMISSIONERS

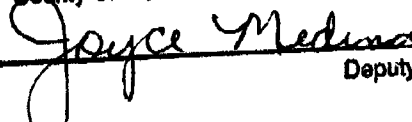
16 
17 Antonio F. Ortega, Chairman

18 
19 A T T E S T A T I O N
20 
21 Jona G. Armijo, County Clerk

652,294

22 COUNTY OF SANTA FE)SS
23 STATE OF NEW MEXICO)
24 I hereby certify that this instrument was filed
25 for record on the 21 day of JUNE A.D.
19 88 at 10:29 o'clock A m.
and was duly recorded in book 615,
page 899-900 of the records of
Santa Fe County.

Witness my Hand and Seal of Office
Jona G. Armijo
County Clerk, Santa Fe County, N.M.


Joyce Medina
Deputy

